

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

GO APPAREL, LLC, PIERRE R. LEVY, TAX	)	
MATTERS PARTNER,	)	
	)	
Petitioner,	)	
	)	<b>ALS</b>
v.	)	Docket No. 3519-13S
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

This section 6226(a)<sup>1</sup> case, presently set for trial during the Los Angeles, California, trial session of the Court scheduled to begin on January 27, 2014, is before the Court on respondent's Motion to Remove Small Tax Case Designation, filed September 10, 2013.

Paragraph 1 of the petition erroneously indicates that petitioner disputes a determination made in a notice of deficiency. See secs. 6212 and 6213(a). The petition, however, was actually filed in response to a notice of final partnership administrative adjustment. See sec. 6223(a). That being so, a section 7463 election (small tax case procedures), as made in paragraph 4 of the petition and reflected by the letter "S" in the docket number, is not available to petitioner in this case and the procedures contemplated by that section are not applicable.

Premises considered, it is

ORDERED that the Clerk of the Court delete the letter "S" from the docket number in this case and amend the Court's records accordingly. It is further

ORDERED that respondent's motion is moot. It is further

---

<sup>1</sup>Section references are to the Internal Revenue Code of 1986, as amended.

ORDERED that this case is stricken for trial from the above-referenced trial session of the Court and is continued generally.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

Dated: Washington, D.C.  
September 12, 2013